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JUL 27 2007

Docket No. 60130-2034;
04ARM0127**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant: John P. Nohl Art Unit: 2837
Serial No.: 10/777,394 Examiner: Luks, Jeremy Austin
Filed: 02/12/2004 Attorney Docket No.: 60130-2034
Title: ELECTRICALLY CONTROLLED IN-MUFFLER EXHAUST
VALVE FOR USE DURING CYLINDER DEACTIVATION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE

Dear Sir:

In response to the Office Action from the Examiner mailed on April 27, 2007, applicant submits the following remarks:

CERTIFICATE OF FACSIMILE

I hereby certify that this correspondence is being facsimile transmitted to the United States Patent and Trademark Office, fax number (571) 273-8300 on July 27, 2007.



William S. Gottschalk